



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Kim Aarstad **Phone #:** (406) 227-7700

(Signature)

(Date)

**Chair, Board of Trustees:** Scott Walter

(Signature)

(Date)

**County Superintendant** Katrina Chaney

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
145	Title I Accountability	FEDERAL		84.348A
146	Title I Accountability	FEDERAL		84.348A
153	21st Century Community Learning	FEDERAL	25-0492-17-14	84.287
154	21st Century Community Learning	FEDERAL	25-0492-17-15	84.287
155	21st Century Community Learning	FEDERAL	25-0492-17-16	84.287
200	Indirect Cost Pool	FEDERAL		
202	IPad Fees	LOCAL		
261	Indian Ed for All One Time Monies	STATE		
264	Full Time Kindergarten	STATE	2	
301	Infrastructure Fund	LOCAL	4	
302	DNRC Environmental Grant	FEDERAL		10.555
342	Indian Ed Grant	FEDERAL	S060A042193	84.060A
343	Indian Ed Grant - Private Donations	LOCAL		
365	Title II Part A	FEDERAL		84.367
385	IDEA Part D	FEDERAL		84.029
395	Gifted and Talented	STATE		State
400	BMO Refund	LOCAL		
413	MOST Grant	FEDERAL		93.558
423	MOST Grant	FEDERAL		93.558
433	MOST Grant	FEDERAL		93.558
458	PTA	LOCAL		
460	Tracey Foundation	LOCAL		
461	Tiger Fund	LOCAL		
462	Misc Donations	LOCAL		
464	Big Sky Fit Kids	LOCAL		
465	EMVS Exxon Grant	LOCAL	10	
466	Eastgate Exxon Grant	LOCAL		
472	Radley Exxon Grant	LOCAL		
473	Healthy US School Grant	STATE		
482	EvMS Board of Crime Control	STATE		16.540
483	We Are East Helena	LOCAL		
494	CSCT	LOCAL		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
496	Montana Medicare Claim	LOCAL		
501	Medicaid Payments	LOCAL		
502	Big Sky Fit Kids	LOCAL		
517	One Class at a time	LOCAL		
518	NCCE Ed Camp Montana	LOCAL		
521	Harvesting Hearts	LOCAL		
524	After School Program	LOCAL		
525	STEEle Reese Foundation	LOCAL		
526	Dennis Washington Grant	LOCAL		
529	One Class at a time Grant	LOCAL		
600	Multi District Agreement	FEDERAL		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	774,700.04	45,241.80	338,547.16	175,331.62
02	Taxes Receivable - Real and Personal (120-149)	38,325.69	5,346.32	2,412.78	
03	Taxes Receivable - Protested (150-159)	206.89	29.46	13.31	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				12,826.29
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	813,232.62	50,617.58	340,973.25	188,157.91
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	38,532.58	5,375.78	2,426.09	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	173,244.18			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	601,455.86	45,241.80	338,547.16	188,157.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	774,700.04	45,241.80	338,547.16	188,157.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	813,232.62	50,617.58	340,973.25	188,157.91

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		83,722.00	564,850.91	37,365.21
02	Taxes Receivable - Real and Personal (120-149)				350.21
03	Taxes Receivable - Protested (150-159)				1.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		69,071.66	33,901.30	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		152,793.66	598,752.21	37,717.33
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				352.12
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,482.82	
48	Fund Balance for Budget		152,793.66	593,269.39	37,365.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>		152,793.66	598,752.21	37,365.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		152,793.66	598,752.21	37,717.33

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				25,652.63
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				25,652.63
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				25,652.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>				25,652.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				25,652.63

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	242,980.36	108,830.66		204,360.70
02	Taxes Receivable - Real and Personal (120-149)	2,378.05			7,484.19
03	Taxes Receivable - Protested (150-159)	13.15			37.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	245,371.56	108,830.66		211,882.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,391.20			7,521.49
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	187,565.05			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	55,415.31	108,830.66		204,360.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	242,980.36	108,830.66		204,360.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	245,371.56	108,830.66		211,882.19



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			156,077.31	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			156,077.31	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,141.04	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>			3,141.04	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)			17,450.40	
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			135,485.87	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			152,936.27	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			156,077.31	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,471.45	48,593.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		11,471.45	48,593.40	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		11,471.45	48,593.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		11,471.45	48,593.40	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		11,471.45	48,593.40	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	295,220.56	333,195.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	295,220.56	333,195.75		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	295,220.56	333,195.75		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	295,220.56	333,195.75		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	295,220.56	333,195.75		



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,430,764.52	1,462,168.97
1190	Penalties and Interest on Taxes	4,524.38	2,767.60
1310	Individual Tuition	16,307.50	16,560.00
1510	Interest Earnings	1,659.44	5,162.96
3110	Direct State Aid	2,994,123.25	3,106,047.40
3111	Quality Educator	246,402.00	255,266.00
3112	At Risk Student	33,743.07	35,700.59
3113	Indian Education For All	24,418.80	25,160.40
3114	American Indian Achievement Gap	20,400.00	18,450.00
3115	State Spec Ed Allowable Cost Pymt to Districts	182,243.25	182,196.00
3116	Data For Achievement	17,955.00	24,100.00
3118	Natural Resource Development	21,336.61	34,870.34
3120	State Guaranteed Tax Base Aid	1,693,755.84	1,734,500.32
3444	State School Block Grant	177,429.81	177,429.81
3446	SB96 Block Grant Reimbursement	4,510.36	0.00
6100	Material Prior Period Revenue Adjustments	1,611.31	3,762.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,871,185.14</b>	<b>7,084,142.55</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,124,973.31	3,289,985.55
			2XX	Personal Services - Employee Benefits	435,234.27	461,900.52
			3XX	Purchased Professional and Technical Services	6,160.03	5,415.86
			4XX	Purchased Property Services	1,222.13	2,039.72
			5XX	Other Purchased Services	3,377.02	1,873.55
			6XX	Supplies and Materials	435,639.55	286,206.70
			7XX	Property and Equipment Acquisition	0.00	54,783.97
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	186,563.41	200,746.73
			2XX	Personal Services - Employee Benefits	33,128.64	35,536.76
			3XX	Purchased Professional and Technical Services	1,221.58	441.00
			5XX	Other Purchased Services	299.72	198.20
			6XX	Supplies and Materials	47.34	1,557.54
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	163,659.59	175,192.88
			2XX	Personal Services - Employee Benefits	17,750.02	15,089.56



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	0.00	189.86
			6XX Supplies and Materials	5,926.88	6,308.23
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	147,342.19	157,964.99
			2XX Personal Services - Employee Benefits	21,863.48	27,444.14
			3XX Purchased Professional and Technical Services	1,590.00	5,087.10
			5XX Other Purchased Services	47,310.45	64,523.81
			6XX Supplies and Materials	8,402.14	7,102.29
			810 Dues and Fees	13,207.21	10,264.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	383,508.05	398,822.82
			2XX Personal Services - Employee Benefits	69,928.54	73,832.08
			5XX Other Purchased Services	626.40	2,275.50
			6XX Supplies and Materials	982.18	198.00
			810 Dues and Fees	1,700.00	1,848.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	148,953.18	159,023.28
			2XX Personal Services - Employee Benefits	31,746.55	32,246.44
			3XX Purchased Professional and Technical Services	8,500.00	8,500.00
			4XX Purchased Property Services	6,677.14	36,254.20
			5XX Other Purchased Services	12,578.40	18,341.06
			6XX Supplies and Materials	110,101.03	165,539.58
			810 Dues and Fees	318.00	592.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	198,636.02	204,415.74
			2XX Personal Services - Employee Benefits	52,075.80	53,169.34
			3XX Purchased Professional and Technical Services	14,440.30	10,253.50
			4XX Purchased Property Services	390,542.74	269,961.28
			5XX Other Purchased Services	282.45	0.00
			6XX Supplies and Materials	85,704.88	90,276.32
			7XX Property and Equipment Acquisition	0.00	32,368.13
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,378.69	3,400.34
			2XX Personal Services - Employee Benefits	672.66	110.74
			6XX Supplies and Materials	351.61	0.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	0.00	3,095.00
<b>280</b>	<b>Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	342,760.53	361,426.41
			2XX Personal Services - Employee Benefits	43,918.61	38,959.13
			3XX Purchased Professional and Technical Services	16,988.00	3,652.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	815.97	59.65
	<b>27XX Student Transportation Services</b>				
		1XX Personal Services - Salaries		199.80	0.00
		2XX Personal Services - Employee Benefits		4.57	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920 Resources Transferred to Other School Districts or Cooperatives		14,032.73	14,029.09
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		187,327.54	214,067.04
		2XX Personal Services - Employee Benefits		21,661.14	21,236.91
		6XX Supplies and Materials		4,629.24	1,759.08
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
		1XX Personal Services - Salaries		7,134.33	8,445.25
		2XX Personal Services - Employee Benefits		353.10	338.35
		4XX Purchased Property Services		0.00	4,886.81
		6XX Supplies and Materials		477.64	461.87
	<b>35XX Extracurricular - Athletics</b>				
		1XX Personal Services - Salaries		20,982.65	21,106.72
		2XX Personal Services - Employee Benefits		90.92	111.63
<b>999</b>	<b>Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
		910 Operating Transfers to Other Funds		10,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,848,000.35</u>	<u>7,064,916.25</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					725,542.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,084,142.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,064,916.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	173,244.18	Less Last Year	143,313.03	(4b)	29,931.15
					29,931.15 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					774,700.04 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	186,380.84	207,599.40
	1190 Penalties and Interest on Taxes	568.61	382.28
	1510 Interest Earnings	80.03	197.99
	2220 County On-Schedule Trans Reimb	47,871.95	46,754.08
	3210 State On-Schedule Trans Reimb	47,871.95	46,754.08
	3444 State School Block Grant	17,650.71	17,650.71
	3446 SB96 Block Grant Reimbursement	563.74	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,424.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>300,987.83</u>	<u>320,762.82</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	191,952.12	209,043.00
			2XX Personal Services - Employee Benefits	23,898.98	25,699.20
			3XX Purchased Professional and Technical Services	5,002.20	6,711.43
			4XX Purchased Property Services	44,401.85	29,848.26
			5XX Other Purchased Services	20,466.19	16,619.16
			6XX Supplies and Materials	28,605.93	25,169.07
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	11.75	0.00
			2XX Personal Services - Employee Benefits	1.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>314,340.22</u>	<u>313,090.12</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						40,520.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						320,762.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						313,090.12 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	2,951.71	(4b)		-2,951.71
						-2,951.71 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,241.80 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	104,036.40	94,418.49
	1190 Penalties and Interest on Taxes	312.48	196.56
	1510 Interest Earnings	562.16	1,841.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>104,911.04</b>	<b>96,457.01</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		27XX	Student Transportation Services					
			7XX	Property and Equipment Acquisition			208,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				208,000.00	15,000.00			

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			257,090.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			96,457.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			15,000.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			338,547.16 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	249.83	968.36	
	1634 Daily Ala Carte Sales	190,559.10	176,635.83	
	3220 State Food Services Match	1,455.81	1,607.11	
	4550 Federal Child Nutrition	312,019.92	347,424.83	
	4552 Fresh Fruit And Vegetable	15,545.58	12,767.49	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>519,830.24</b>	<b>539,403.62</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	5,463.14	7,315.61
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	207,490.35	241,687.54
			2XX Personal Services - Employee Benefits	47,083.84	50,438.77
			3XX Purchased Professional and Technical Services	380.00	360.00
			4XX Purchased Property Services	4,049.91	12,743.23
			5XX Other Purchased Services	410.19	465.34
			6XX Supplies and Materials	183,020.31	185,442.87
			7XX Property and Equipment Acquisition	10,576.03	0.00
			810 Dues and Fees	2,088.50	791.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>460,562.27</b>	<b>499,244.86</b>

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						154,436.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						539,403.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						499,244.86 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	6,437.00	(4b)	-6,437.00
						-6,437.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						188,157.91 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	271.45	774.32
	2240 County Retirement Distribution	924,850.03	950,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>925,121.48</b>	<b>950,774.32</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	523,510.40	553,226.81	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	29,751.83	32,413.38	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	31,944.35	29,675.71	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	23,584.41	25,196.06	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	62,156.44	64,806.60	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	23,797.34	25,375.35	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	30,153.73	30,252.45	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	27,971.55	30,602.27	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	49,955.12	51,432.66	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	50.82	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	30,702.02	44,017.70	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,739.97	1,420.71	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,021.49	1,332.89	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,289.09	3,335.12	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	29,002.22	35,731.89	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>868,630.78</u>	<u>928,819.60</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					130,838.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					950,774.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					928,819.60	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,793.66	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>145 Title I Accountability</b>		
	4200 Title I, Part A, Improving Basic Programs	281,500.00
<b>155 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	111,311.00
<b>202 iPad Fees</b>		
	1920 Contributions/Donations from Private Sources	8,442.40
<b>301 Infrastructure Fund</b>		
	1920 Contributions/Donations from Private Sources	13,390.50
<b>302 DNRC Environmental Grant</b>		
	3290 State - Other State Grants	20,000.00
<b>342 Indian Ed Grant</b>		
	4130 Title VII Indian Education	25,444.00
<b>365 Title II Part A</b>		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	64,784.00
<b>385 IDEA Part D</b>		
	5700 Resources Transferred from Other School Districts or Cooperatives	21,637.00
<b>395 Gifted and Talented</b>		
	3600 State Gifted & Talented Reimbursement	2,500.00
<b>400 BMO Refund</b>		
	1920 Contributions/Donations from Private Sources	997.14
<b>413 MOST Grant</b>		
	1920 Contributions/Donations from Private Sources	5,000.00
<b>423 MOST Grant</b>		
	1920 Contributions/Donations from Private Sources	5,000.00
<b>433 MOST Grant</b>		
	1920 Contributions/Donations from Private Sources	5,000.00
<b>458 PTA</b>		
	1920 Contributions/Donations from Private Sources	11,816.93
<b>460 Tracey Foundation</b>		
	1920 Contributions/Donations from Private Sources	10,000.00
<b>461 Tiger Fund</b>		
	1920 Contributions/Donations from Private Sources	6,575.50
<b>462 Misc Donations</b>		
	1920 Contributions/Donations from Private Sources	15,419.44
<b>464 Big Sky Fit Kids</b>		
	1920 Contributions/Donations from Private Sources	4,113.40
<b>466 Eastgate Exxon Grant</b>		
	1920 Contributions/Donations from Private Sources	12,975.77



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

<b>472 Radley Exxon Grant</b>	
1920 Contributions/Donations from Private Sources	5,783.74
<b>473 Healthy US School Grant</b>	
1920 Contributions/Donations from Private Sources	750.00
<b>482 EvMS Board of Crime Control</b>	
4700 Federal Miscellaneous Grants from other State Agencies	46,064.15
<b>483 We Are East Helena</b>	
1920 Contributions/Donations from Private Sources	1,801.00
<b>494 CSCT</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	472,094.26
<b>496 Montana Medicare Claim</b>	
3357 Montana Administrative Claiming Reimbursement	6,248.98
<b>501 Medicaid Payments</b>	
3357 Montana Administrative Claiming Reimbursement	10,537.43
<b>502 Big Sky Fit Kids</b>	
1920 Contributions/Donations from Private Sources	150.00
<b>517 One Class at a time</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>518 NCCE Ed Camp Montana</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>521 Harvesting Hearts</b>	
1920 Contributions/Donations from Private Sources	100.00
<b>524 After School Program</b>	
1920 Contributions/Donations from Private Sources	66,211.00
<b>525 STEele Reese Foundation</b>	
1920 Contributions/Donations from Private Sources	25.07
<b>526 Dennis Washington Grant</b>	
1920 Contributions/Donations from Private Sources	26.88
<b>529 One Class at a time Grant</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,237,199.59</u>

<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>Fund Code 15</b>
--	---------------------

PRC	Program	Function	Object	2015 Value	2016 Value
145	Title I Accountability				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		201,064.14
			2XX Personal Services - Employee Benefits		52,919.24
			3XX Purchased Professional and Technical Services		7,551.00
			5XX Other Purchased Services		19,965.62
			<b>145 Subtotal</b>		<u>281,500.00</u>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
155	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		70,007.60
			2XX Personal Services - Employee Benefits		15,385.82
			3XX Purchased Professional and Technical Services		22,388.40
			5XX Other Purchased Services		2,112.00
			6XX Supplies and Materials		1,417.18
			<b>155 Subtotal</b>		111,311.00
202	IPad Fees				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		8,265.97
			<b>202 Subtotal</b>		8,265.97
261	Indian Ed for All One Time Monies				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,360.02
			2XX Personal Services - Employee Benefits		2,643.89
			<b>261 Subtotal</b>		11,003.91
264	Full Time Kindergarten				
	367	OTO Full-time Kindergarten Start-up			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,295.49
			2XX Personal Services - Employee Benefits		2,063.26
			<b>264 Subtotal</b>		8,358.75
301	Infrastructure Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		9,999.90
			<b>301 Subtotal</b>		9,999.90
302	DNRC Environmental Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		20,000.00
			<b>302 Subtotal</b>		20,000.00
342	Indian Ed Grant				
	170	Distance Learning			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		5,526.24



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			19,917.76
		342 Subtotal			25,444.00
343	Indian Ed Grant - Private Donatins				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			400.00
		343 Subtotal			400.00
365	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX Personal Services - Salaries			48,575.44
		2XX Personal Services - Employee Benefits			16,208.56
		365 Subtotal			64,784.00
385	IDEA Part D				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX Personal Services - Salaries			16,598.81
		2XX Personal Services - Employee Benefits			5,038.19
		385 Subtotal			21,637.00
395	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		6XX Supplies and Materials			2,500.00
		395 Subtotal			2,500.00
413	MOST Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			4,000.00
		3XX Purchased Professional and Technical Services			1,000.00
		413 Subtotal			5,000.00
423	MOST Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,240.23
		3XX Purchased Professional and Technical Services			2,000.00
		6XX Supplies and Materials			759.77
		423 Subtotal			5,000.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
433	MOST Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,000.00
			6XX Supplies and Materials		1,000.00
			<b>433 Subtotal</b>		<b>5,000.00</b>
458	PTA				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		11,821.89
			<b>458 Subtotal</b>		<b>11,821.89</b>
460	Tracey Foundation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		7,282.11
			<b>460 Subtotal</b>		<b>7,282.11</b>
461	Tiger Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,209.12
			<b>461 Subtotal</b>		<b>3,209.12</b>
462	Misc Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		851.27
			6XX Supplies and Materials		2,687.63
			7XX Property and Equipment Acquisition		22,065.26
			<b>462 Subtotal</b>		<b>25,604.16</b>
465	EMVS Exxon Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		8,836.63
			<b>465 Subtotal</b>		<b>8,836.63</b>
466	Eastgate Exxon Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		16,245.20
			<b>466 Subtotal</b>		<b>16,245.20</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
472	Radley Exxon Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			6,970.07
		<b>472 Subtotal</b>			6,970.07
473	Healthy US School Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			750.00
		<b>473 Subtotal</b>			750.00
482	EvMS Board of Crime Control				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
		1XX Personal Services - Salaries			25,965.03
		2XX Personal Services - Employee Benefits			4,274.15
		3XX Purchased Professional and Technical Services			4,050.00
		5XX Other Purchased Services			2,685.90
		6XX Supplies and Materials			10,085.68
		<b>482 Subtotal</b>			47,060.76
483	We Are East Helena				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			365.50
		2XX Personal Services - Employee Benefits			55.79
		<b>483 Subtotal</b>			421.29
494	CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			472,094.26
		<b>494 Subtotal</b>			472,094.26
496	Montana Medicare Claim				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			353.46
		3XX Purchased Professional and Technical Services			3,000.00
		6XX Supplies and Materials			531.00
		<b>496 Subtotal</b>			3,884.46



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
501	Medicard Payments				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,561.92
			6XX Supplies and Materials		6,583.35
			7XX Property and Equipment Acquisition		9,000.00
			<b>501 Subtotal</b>		<b>17,145.27</b>
502	Big Sky Fit Kids				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		150.00
			<b>502 Subtotal</b>		<b>150.00</b>
517	One Class at a time				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		250.00
			<b>517 Subtotal</b>		<b>250.00</b>
518	NCCE Ed Camp Montana				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		486.08
			<b>518 Subtotal</b>		<b>486.08</b>
521	Harvesting Hearts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,000.00
			<b>521 Subtotal</b>		<b>1,000.00</b>
524	After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		36.25
			3XX Purchased Professional and Technical Services		252.50
			6XX Supplies and Materials		2,089.00
			<b>524 Subtotal</b>		<b>2,377.75</b>
525	STEEle Reese Foundation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		271.93
			<b>525 Subtotal</b>		<b>271.93</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
526	Dennis Washington Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,369.40
			2XX Personal Services - Employee Benefits		324.55
			6XX Supplies and Materials		62.95
			<b>526 Subtotal</b>		<b>1,756.90</b>
529	One Class at a time Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		250.00
			<b>529 Subtotal</b>		<b>250.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>1,208,072.41</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	569,060.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,237,199.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,208,072.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	5,482.82	
Less Last Year	4,918.37	(4b)
	564.45	
	564.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	598,752.21	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
145 Title I Accountability	281,500.00	281,500.00	0.00
155 21st Century Community Learning	111,311.00	111,311.00	0.00
202 iPad Fees	8,442.40	8,265.97	176.43
261 Indain Ed for All One Time Monies	0.00	11,003.91	-11,003.91
264 Full Time Kindergarten	0.00	8,358.75	-8,358.75
301 Infrastructure Fund	13,390.50	9,999.90	3,390.60
302 DNRC Environmental Grant	20,000.00	20,000.00	0.00
342 Indian Ed Grant	25,444.00	25,444.00	0.00
343 Indian Ed Grant - Private Donatins	0.00	400.00	-400.00
365 Title II Part A	64,784.00	64,784.00	0.00
385 IDEA Part D	21,637.00	21,637.00	0.00
395 Gifted and Talented	2,500.00	2,500.00	0.00





# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
400 BMO Refund	997.14	0.00	997.14
413 MOST Grant	5,000.00	5,000.00	0.00
423 MOST Grant	5,000.00	5,000.00	0.00
433 MOST Grant	5,000.00	5,000.00	0.00
458 PTA	11,816.93	11,821.89	-4.96
460 Tracey Foundation	10,000.00	7,282.11	2,717.89
461 Tiger Fund	6,575.50	3,209.12	3,366.38
462 Misc Donations	15,419.44	25,604.16	-10,184.72
464 Big Sky Fit Kids	4,113.40	0.00	4,113.40
465 EMVS Exxon Grant	0.00	8,836.63	-8,836.63
466 Eastgate Exxon Grant	12,975.77	16,245.20	-3,269.43
472 Radley Exxon Grant	5,783.74	6,970.07	-1,186.33
473 Healthy US School Grant	750.00	750.00	0.00
482 EvMS Board of Crime Control	46,064.15	47,060.76	-996.61
483 We Are East Helena	1,801.00	421.29	1,379.71
494 CSCT	472,094.26	472,094.26	0.00
496 Montana Medicare Claim	6,248.98	3,884.46	2,364.52
501 Medicaid Payments	10,537.43	17,145.27	-6,607.84
502 Big Sky Fit Kids	150.00	150.00	0.00
517 One Class at a time	250.00	250.00	0.00
518 NCCE Ed Camp Montana	1,000.00	486.08	513.92
521 Harvesting Hearts	100.00	1,000.00	-900.00
524 After School Program	66,211.00	2,377.75	63,833.25
525 STEele Reese Foundation	25.07	271.93	-246.86
526 Dennis Washington Grant	26.88	1,756.90	-1,730.02
529 One Class at a time Grant	250.00	250.00	0.00
<b>Total</b>	<b>1,237,199.59</b>	<b>1,208,072.41</b>	<b>29,127.18</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,139.40	13,458.46
	1190 Penalties and Interest on Taxes	39.06	25.79
	1340 Fees for Adult Education	7,907.50	5,731.00
	1510 Interest Earnings	79.90	234.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>21,165.86</b>	<b>19,450.13</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	10,360.51	7,804.26
			2XX	Personal Services - Employee Benefits	48.79	36.67
			5XX	Other Purchased Services	1,148.82	1,844.00
			6XX	Supplies and Materials	177.48	14,586.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,735.60	24,270.93	

Schedule Of Changes Worksheet				Fund Code 17
Beginning Fund Balance				42,186.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				19,450.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				24,270.93 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				37,365.21 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.54	145.53
	5300 Operating Transfers from Other Funds	10,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>10,037.54</b>	<b>145.53</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	25,507.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,652.63	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	93,228.46	92,953.15
	1190 Penalties and Interest on Taxes	281.63	192.78
	3281 State Technology Aid	6,959.30	6,972.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>100,469.39</b>	<b>100,118.10</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	36,598.46	208,832.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,598.46	208,832.59	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						164,129.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,118.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208,832.59 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	187,565.05	Less Last Year	0.00	(4b)	187,565.05
						187,565.05 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						242,980.36 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	19,626.30	19,626.30
	3447 SB96 Combined Block Grant Reimbursement	1,504.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>21,130.57</b>	<b>19,626.30</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					89,204.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,626.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,830.66 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	246,877.90	263,361.01
	1190 Penalties and Interest on Taxes	950.21	429.61
	1510 Interest Earnings	481.04	1,817.98
	3120 State Guaranteed Tax Base Aid	158,610.16	100,405.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>406,919.31</b>	<b>366,014.19</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	269.03	276.72
			840 Principal On Debt	460,000.00	475,000.00
			850 Interest on Debt	31,300.00	22,100.00
			860 Agent Fees/Issuance Costs	0.00	700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>491,569.03</b>	<b>498,076.72</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	336,423.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	366,014.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	498,076.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	204,360.70	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 78 - Self Insurance Fund - Health

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	273.11	859.91
	1920 Contributions/Donations from Private Sources	70,721.67	71,917.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70,994.78</u>	<u>72,776.96</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	3,979.78	10,225.84
			5XX Other Purchased Services	48,000.00	56,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>51,979.78</u>	<u>66,725.84</u>

#### Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	146,885.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,776.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,725.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	17,450.40	
Less Last Year	17,450.40	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	152,936.27	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.00
	3250 Montana Digital Academy	14,695.47	22,593.24
	5700 Resources Transferred from Other School Districts or Cooperatives	35,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>49,695.47</u>	<u>22,593.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	8,059.26	0.00
	325 Montana Digital Academy				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,132.04	18,220.36
			2XX Personal Services - Employee Benefits	2,073.87	3,134.18
600	Multi District Agreement				
	325 Montana Digital Academy				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	23,118.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>22,265.17</u>	<u>44,472.60</u>

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					33,350.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,593.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,472.60 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,471.45 (5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.39	3.01
	1700 Student Extracurricular Activity Receipts	112,705.84	110,860.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>112,711.23</u>	<u>110,863.10</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	105,640.56	115,554.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>105,640.56</u>	<u>115,554.92</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	53,285.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,863.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,554.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,593.40	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	147,183.74	154,663.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	187,327.54	214,067.04
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	9,983.91	13,307.67
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,926,390.92	3,134,590.74
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	191,513.44	195,013.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	757.70	104.94
XX	XXX 26XX 41X	Energy Utility Services	219,359.97	189,711.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

25 Lewis & Clark County

0492 East Helena Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	182,196.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	182,196.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	60,732.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	262,362.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	418,126.28
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	361,426.41	0.00	0.00	0.00	0.00
280	1XXX	2XX	38,959.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	3,652.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	59.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	14,029.09	0.00	0.00	0.00	0.00
<b>Totals</b>			418,126.28	0.00	0.00	0.00	0.00

418,126.28

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,853,497.50	0.00	9,000.00	0.00	1,862,497.50
Buildings	12,258,255.08	0.00	56,951.00	0.00	12,315,206.08
Machinery and Equipment	1,153,009.00	0.00	51,073.00	0.00	1,204,082.00
Totals at Historical Cost	15,264,761.58	0.00	117,024.00	0.00	15,381,785.58
<b>Depreciation</b>					
Improvement Accum	68,598.00	0.00	16,096.02	0.00	84,694.02
Building Accum	5,787,052.00	0.00	266,198.67	0.00	6,053,250.67
Machinery and Equipment Accum	617,443.00	0.00	105,340.92	0.00	722,783.92
Total Accumulated Depreciation	6,473,093.00	0.00	387,635.61	0.00	6,860,728.61
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	8,791,668.58	0.00	-270,611.61	0.00	8,521,056.97

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	283,341.97	0.00	0.00
General Administration (23XX)	867.00	0.00	0.00
Operations and Maintenance (26XX)	15,602.41	0.00	0.00
Transportation (27XX)	84,112.00	0.00	0.00
Food Service (31XX)	3,712.23	0.00	0.00
Total Depreciation for FY2016	387,635.61	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	479,656.07	65,456.22	0.00	0.00	545,112.29	0.00	545,112.29
Other Post Employment Benefits	760,000.00	150,000.00	0.00	0.00	910,000.00	0.00	910,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,239,656.07	215,456.22	0.00	0.00	1,455,112.29	0.00	1,455,112.29
<b>Bond(s)</b>							
05/22/2012	590,954.00	0.00	254,030.00	0.00	336,924.00	262,052.00	74,872.00
05/22/2012	514,046.00	0.00	220,970.00	0.00	293,076.00	227,948.00	65,128.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,105,000.00	0.00	475,000.00	0.00	630,000.00	490,000.00	140,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0492-86014248

**\*\* Recalculated \*\***

**25 Lewis & Clark County**

**0492 East Helena Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	644,802.78	66,718.27	0.00	711,521.05
Net Pension - TRS	5,745,490.00	423,200.00	0.00	6,168,690.00